

**State of alert: New tax measures - Extension of deadlines for filing returns and self-assessments for taxes due between April 15, 2020 and May 20, 2020**

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According to Royal Decree-Law 14/2020 of April 14, 2020, **the deadline for presentation and payment** of tax returns and self-assessments for taxes due between April 15, 2020 and May 20, 2020 is **extended to May 20, 2020**.

❖ **To whom this extension shall apply?**

To those taxpayers whose turnover would not have exceeded 600,000 euros in 2019.

For those taxpayers who are not required to file VAT returns, the Net Turnover for Corporate Tax or, if applicable, for Personal Income Tax, shall be taken as reference.

➤ **What is meant by Turnover?**

It is a concept which is applied in the scope of application of VAT whose figure is determined by the amount of every invoices issued by the companies during the calendar year except from those regarding sales of real estate, sales of investment assets (Group 2 PGC) and any financial income.

➤ **What is meant by Net Turnover for Corporate Tax?**

This amount is determined by sales amount, services rendered amount and any other income from any ordinary activities except from any amounts for discounts or rebates.

❖ **New term for direct debit of self-assessments**

Direct debit of self-assessments can be made up to an including May 15, 2020. Self-assessments charge to account shall be made on May 20, 2020.

❖ **What about self-assessment is already presented and direct debit is made before April 15, 2020?**

For any direct debits made up to April 15, 2020, self-assessments charge to account shall take place on May 20, 2020.

**To whom this extension shall not apply?**

The deadline for presentation and payment of tax returns and self-assessments for taxes shall not apply to:

- any groups of companies governed by the special tax consolidation regime; and
- any groups of entities governed by the special Value Added Tax regime for groups of entities.

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